

ACCOUNTING BALANCE SHEET

As of March 31, 2025

Unit of measure: Dong

| ASSET | Code | Explanation | Final number | First number of the year |
|--|------------|-------------|--------------------------|--------------------------|
| A- Current assets | 100 | | 1.031.191.912.734 | 1.198.171.727.912 |
| I. Cash and cash equivalents | 110 | | 77.624.294.260 | 154.366.119.933 |
| 1. Cash | 111 | | 77.624.294.260 | 72.811.373.048 |
| 2. Cash equivalents | 112 | | | 81.554.746.885 |
| II. Short-term financial investments | 120 | | 259.914.549.777 | 372.845.678.500 |
| 1. Held for trading Securities | 121 | | - | - |
| 2. Provision for devaluation of held for trading | 122 | | | |
| 3. Held to maturity investments | 123 | | 259.914.549.777 | 372.845.678.500 |
| III. Current receivables | 130 | | 546.186.783.566 | 513.893.627.911 |
| 1. Current trade receivables | 131 | | 414.638.130.913 | 448.811.065.887 |
| 2. Current advanced payments to suppliers | 132 | | 88.564.262.920 | 7.703.327.562 |
| 3. Intra-company current receivables | 133 | | - | - |
| 4. Receivables based on stages of construction | 134 | | - | - |
| 5. Current loans receivable | 135 | | - | - |
| 6. Other current receivables | 136 | | 43.556.765.549 | 57.951.610.278 |
| 7. Provision for current doubtful debts | 137 | | (572.375.816) | (572.375.816) |
| IV. Inventories | 140 | | 125.655.279.886 | 135.047.117.847 |
| 1. Inventories | 141 | | 125.655.279.886 | 135.047.117.847 |
| 2. Provision for devaluation of inventories | 149 | | - | - |
| V. Other current assets | 150 | | 21.811.005.245 | 22.019.183.721 |
| 1. Current prepaid expenses | 151 | | 9.402.236.386 | 10.471.041.433 |
| 2. Deductible VAT | 152 | | 11.928.881.111 | 11.548.142.288 |
| 3. Tax and other receivables from the State | 153 | | 479.887.748 | - |
| 4. Government bond trading transaction | 154 | | | |
| 5. Other current assets | 155 | | - | - |
| B - Non-current assets | 200 | | 853.887.855.136 | 866.955.421.465 |
| I. Non-current receivables | 210 | | 69.000.000 | 69.000.000 |
| 1. Non-current trade receivables | 211 | | | |
| 2. Non-current advanced payments to suppliers | 212 | | - | - |
| 3. Working capital provided to sub-units | 213 | | | |
| 4. Intra-company non-current receivables | 214 | | | |
| 5. Non-current loan receivables | 215 | | | |

| | | | | |
|--|------------|--|--------------------------|--------------------------|
| 6. Other non-current receivables | 216 | | 69.000.000 | 69.000.000 |
| 7. Provision for non-current doubt debts | 219 | | - | - |
| II. Fixed assets | 220 | | 677.942.821.162 | 683.273.490.405 |
| 1. Tangible fixed assets | 221 | | 633.405.672.890 | 637.336.393.207 |
| Cost | 222 | | 1.086.946.886.175 | 1.076.168.929.888 |
| Accumulated depreciation | 223 | | (453.541.213.285) | (438.832.536.681) |
| 2. Finance lease fixed assets | 224 | | 41.598.775.838 | 42.724.391.174 |
| Cost | 225 | | 58.858.210.990 | 58.858.210.990 |
| Accumulated depreciation | 226 | | (17.259.435.152) | (16.133.819.816) |
| 3. Intangible fixed asset | 227 | | 2.938.372.434 | 3.212.706.024 |
| Cost | 228 | | 5.663.277.273 | 5.663.277.273 |
| Accumulated depreciation | 229 | | (2.724.904.839) | (2.450.571.249) |
| | 230 | | | |
| III. Investment property | 230 | | - | - |
| Cost | 231 | | - | - |
| Accumulated depreciation | 232 | | - | - |
| IV. Non-current property in progress | 240 | | 1.820.000.000 | 9.358.786.283 |
| 1. Non-current work in progress | 241 | | - | - |
| 2. Construction in progress | 242 | | 1.820.000.000 | 9.358.786.283 |
| V. Non-current financial investments | 250 | | - | - |
| 1. Investments in subsidiaries | 251 | | - | - |
| 2. Investments in associates and joint-venture | 252 | | - | - |
| 3. Investments in equity of other entities | 253 | | - | - |
| 4. Provision for devaluation of non-current fi | 254 | | - | - |
| 5. Held to maturity investments | 255 | | - | - |
| VI. Other non-current assets | 260 | | 174.056.033.974 | 174.254.144.777 |
| 1. Non-current prepaid expenses | 261 | | 174.056.033.974 | 174.254.144.777 |
| 2. Deferred income tax assets | 262 | | - | - |
| 3. Other non-current assets | 268 | | - | - |
| Total assets (270= 100+200) | | | 1.885.079.767.870 | 2.065.127.149.377 |

| RESOURCES | Code | Expla natio | Final number | Số cuối kỳ |
|---|------------|----------------|--------------------------|--------------------------|
| C - Liabilities | 300 | | 1.162.036.752.374 | 1.371.283.075.187 |
| I. Current liabilities | 310 | | 880.054.492.811 | 1.089.951.434.641 |
| 1. Current trade payables | 311 | | 101.331.675.113 | 208.970.143.525 |
| 2. Current deferred revenue | 312 | | 6.793.813.022 | 4.555.204.519 |
| 3. Tax and payables to the State | 313 | | 6.199.268.002 | 23.916.155.549 |
| 4. Payables to employees | 314 | | 28.393.137.620 | 51.807.633.306 |
| 5. Current payable expenses | 315 | | 51.889.595.146 | 82.576.499.905 |
| 6. Intra-Company current payables | 316 | | - | - |
| 7. Payables based on stages of construction c | 317 | | - | - |
| 8. Current unrealized revenue | 318 | | 8.577.055.797 | 9.560.878.952 |
| 9. Other current payables | 319 | | 4.644.084.659 | 3.354.103.459 |
| 10. Current loans and finance lease liabilities | 320 | | 651.809.569.919 | 684.794.521.893 |

| | | | |
|---|------------|--------------------------|--------------------------|
| 11. Provision for current payables | 321 | - | - |
| 12. Bonus, welfare fund | 322 | 20.416.293.533 | 20.416.293.533 |
| 13. Price stabilization fund | 323 | - | - |
| 14. Government bond purchased for resale | 324 | - | - |
| II. Non-current liabilities | 330 | 281.982.259.563 | 281.331.640.546 |
| 1. Non-current trade payables | 331 | - | - |
| 2. Non-current deferred revenue | 332 | - | - |
| 3. Non-current payable expenses | 333 | - | - |
| 4. Intra-company payables for operating capi | 334 | - | - |
| 5. Non-current payables | 335 | - | - |
| 6. Other non-current payables | 337 | 87.377.327.361 | 86.726.708.344 |
| 7. Non-current loans and finance lease liabili | 338 | 194.604.932.202 | 194.604.932.202 |
| 8. Transition bonds | 339 | - | - |
| 9. Preference stocks | 340 | - | - |
| 10. Deferred income tax payable | 341 | - | - |
| D - Owners' equity | 400 | 723.043.015.496 | 693.844.074.190 |
| I. Owners' equity | 410 | 723.043.015.496 | 693.844.074.190 |
| 1. Paid-in capital | 411 | 300.000.000.000 | 300.000.000.000 |
| 2. Capital surplus | 412 | 16.689.002.236 | 16.689.002.236 |
| 3. Conversion option on convertible bonds | 413 | - | - |
| 4. Owners' other capital | 414 | - | - |
| 5. Treasury stocks | 415 | - | - |
| 6. Differences upon asset revaluation | 416 | - | - |
| 7. Exchange rate differences | 417 | - | - |
| 8. Development investment fund | 418 | 110.574.918.126 | 110.574.918.126 |
| 9. Enterprise reorganization assistance fund | 419 | - | - |
| 10. Other equity fund | 420 | - | - |
| 11. Undistributed profit after tax | 421 | 295.779.095.134 | 266.580.153.828 |
| - Undistributed profit after tax brought forw | 421a | 266.580.153.828 | 118.238.921.715 |
| - Undistributed profit after tax for the curren | 421b | 29.198.941.306 | 148.341.232.113 |
| 12. Construction investment fund | 422 | - | - |
| II. Other funds | 430 | - | - |
| 1. Funds | 431 | - | - |
| 2. Funds that form fixed assets | 432 | - | - |
| Total resources (440=300+400) | 440 | 1.885.079.767.870 | 2.065.127.149.377 |

Created, April 17, 2025

Rreport maker

Chief

Chairman of the Board of Directors

Hoàng Thị Thu Hiền

Đoàn Thùy Dương



Trịnh Trung Hiếu

REPORT ON BUSINESS ACTIVITIES
First quarter of the fiscal year ending December 31, 2025

Unit of measure: Dong

| TARGETS | CODE | Explanation | Fourth quarter | | Accumulated from the beginning of the year to the end of this period | |
|--|------|-------------|------------------|-----------------|--|-----------------|
| | | | This year | Last year | This year | Last year |
| 1. Sales from goods and services sold | 01 | VI.25 | 411.053.476.178 | 484.295.639.874 | 411.053.476.178 | 484.295.639.874 |
| 2. Sales deduction | 02 | VI.26 | 25.818.175.754 | 32.546.223.751 | 25.818.175.754 | 32.546.223.751 |
| 3. Net sales from goods and services sold | 10 | VI.27 | 385.235.300.424 | 451.749.416.123 | 385.235.300.424 | 451.749.416.123 |
| 4. Cost of goods sold | 11 | VI.28 | 266.769.055.638 | 321.206.463.011 | 266.769.055.638 | 321.206.463.011 |
| 5. Gross profit from goods and services sold | 20 | | 118.466.244.786 | 130.542.953.112 | 118.466.244.786 | 130.542.953.112 |
| 6. Revenue from financial activities | 21 | VI.29 | 6.223.276.397 | 4.141.188.506 | 6.223.276.397 | 4.141.188.506 |
| 7. Expenses from financial activities | 22 | VI.30 | 11.205.855.133 | 15.650.598.737 | 11.205.855.133 | 15.650.598.737 |
| In there: Loan interest expense | 23 | | 9.967.121.987 | 14.810.255.874 | 9.967.121.987 | 14.810.255.874 |
| 8. Sales expenses | 24 | | 69.989.088.243 | 82.155.957.168 | 69.989.088.243 | 82.155.957.168 |
| 9. Administration expenses | 25 | | 10.266.385.672 | 11.419.551.656 | 10.266.385.672 | 11.419.551.656 |
| 10. Net profit from business activities | 30 | | 33.228.192.135 | 25.458.034.057 | 33.228.192.135 | 25.458.034.057 |
| 11. Other incomes | 31 | | 919.923.732 | 557.171.341 | 919.923.732 | 557.171.341 |
| 12. Other expenses | 32 | | 155.329.321 | 449.435.447 | 155.329.321 | 449.435.447 |
| 13. Other profits | 40 | | 764.594.411 | 107.735.894 | 764.594.411 | 107.735.894 |
| 14. Profit before tax | 50 | | 33.992.786.546,0 | 25.565.769.951 | 33.992.786.546 | 25.565.769.951 |
| 15. Current income tax expense | 51 | VI.31 | 4.793.845.240,0 | 5.351.151.028 | 4.793.845.240 | 5.351.151.028 |
| 16. Deferred Income Tax | 52 | VI.32 | - | | | |
| 17. Profit after income tax | 60 | | 29.198.941.306 | 20.214.618.923 | 29.198.941.306 | 20.214.618.923 |
| 18. Primary earning per share | 70 | | | | | |

Created, April 17, 2025

Report maker

Chief accountant

Chairman of the Board of Directors

Hoàng Thị Thu Hiền

Đoàn Thủy Dương



Trần Trung Hiếu

CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ

Địa chỉ: 122 Định Công, Hoàng Mai, Hà Nội

BÁO CÁO TÀI CHÍNH

Quý I của năm tài chính kết thúc ngày 31 tháng 12 năm 2025

BẢO CÁO LƯU CHUYỂN TIỀN TỆ

(Theo phương pháp gián tiếp)

Đơn vị tính: Đồng

| Chi tiêu | Mã số | Thuyết minh | Lũy kế từ đầu năm đến cuối kỳ này | |
|--|-------|-------------|-----------------------------------|-------------------|
| | | | Năm nay | Năm trước |
| I. LƯU CHUYỂN TIỀN TỪ HOẠT ĐỘNG KINH DOANH | | | | |
| 1. Lợi nhuận trước thuế | 01 | | 33.992.786.546 | 25.565.769.951 |
| 2. Điều chỉnh cho các khoản | | | 0 | - |
| - Khấu hao TSCĐ và BĐSĐT | 02 | | 17.488.007.348 | 16.957.144.478 |
| - Các khoản dự phòng | 03 | | 0 | - |
| - Các khoản mục tiền tệ có gốc ngoại tệ | 04 | | - | 60.409.568 |
| - Lãi, lỗ từ hoạt động đầu tư | 05 | | (6.410.530.167) | (4.173.220.180) |
| - Chi phí lãi vay | 06 | | 9.967.121.987 | 14.810.255.874 |
| - Các khoản điều chỉnh khác | 07 | | | - |
| 3. vốn lưu động | 08 | | 55.037.385.714 | 53.220.359.691 |
| - Tăng, giảm các khoản phải thu | 09 | | (29.369.056.825) | 16.937.577.532 |
| - Tăng, giảm hàng tồn kho | 10 | | 9.391.837.961 | 38.393.983.569 |
| - Tăng, giảm các khoản phải trả (Không kể lãi vay phải trả, thuế thu nhập doanh nghiệp) | 11 | | -161.911.277.849 | (89.417.459.664) |
| - Tăng, giảm chi phí trả trước | 12 | | 1.266.915.850 | 5.577.803.783 |
| - Tăng, giảm chứng khoán kinh doanh | 13 | | | - |
| - Tiền lãi vay đã trả | 14 | | (10.835.121.471) | (13.464.244.483) |
| - Thuế thu nhập doanh nghiệp đã nộp | 15 | | (18.272.072.996) | (4.615.279.395) |
| - Tiền thu khác từ hoạt động kinh doanh | 16 | | - | - |
| - Tiền chi khác cho hoạt động kinh doanh | 17 | | - | - |
| Lưu chuyển tiền thuần từ hoạt động kinh doanh | 20 | | -154.691.389.616 | 6.632.741.033 |
| II. Lưu chuyển tiền từ hoạt động đầu tư | | | | |
| 1. Tiền chi để mua sắm, xây dựng tài sản cố định và các tài sản dài hạn khác | 21 | | (4.618.551.822) | (2.909.209.136) |
| 2. Tiền thu từ thanh lý, nhượng bán tài sản cố định và các tài sản dài hạn khác | 22 | | 336.363.636 | 222.727.273 |
| 3. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác | 23 | | | (150.000.000.000) |
| 4. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác | 24 | | 112.931.128.723 | 110.000.000.000 |
| 5. Tiền chi đầu tư, góp vốn vào đơn vị khác | 25 | | | - |
| 6. Tiền thu hồi đầu tư, góp vốn vào đơn vị khác | 26 | | | - |
| 7. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia | 27 | | 2.289.441.130 | 6.053.260.029 |
| Lưu chuyển tiền thuần từ hoạt động đầu tư | 30 | | 110.938.381.667 | (36.633.221.834) |
| III. Lưu chuyển tiền từ hoạt động tài chính | | | | |
| 1. Tiền thu từ phát hành cổ phiếu, nhận góp vốn của chủ sở hữu | 31 | | | - |
| 2. Tiền chi trả góp vốn cho các chủ sở hữu, mua lại cổ phiếu của doanh nghiệp đã phát hành | 32 | | | - |
| 3. Tiền vay ngắn hạn, dài hạn nhận được | 33 | | 422.614.625.645 | 375.981.814.130 |
| 4. Tiền chi trả nợ gốc vay | 34 | | (454.269.542.754) | (371.015.010.126) |
| 5. Tiền chi trả nợ thuê tài chính | 35 | | (1.330.034.865) | (1.475.333.565) |
| 6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu | 36 | | (3.865.750) | (7.070.000) |
| Lưu chuyển tiền thuần từ hoạt động tài chính | 40 | | (32.988.817.724) | 3.484.400.439 |
| Lưu chuyển tiền thuần trong năm (50=20+30+40) | 50 | | (76.741.825.673) | (26.516.080.362) |
| Tiền và tương đương tiền đầu năm | 60 | | 154.366.119.933 | 179.386.184.696 |
| Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ | 61 | | 0 | - |
| Tiền và tương đương tiền cuối năm (70=50+60+61) | 70 | VII.34 | 77.624.294.260 | 152.870.104.334 |

Lập ngày 17 tháng 04 năm 2025

Người lập biểu

Kế toán trưởng

Chủ tịch Hội đồng quản trị

Hoàng Thị Thu Hiền

Đoàn Thủy Dương

Trịnh Trọng Hiếu



NOTES TO FINANCIAL STATEMENTS

I - Operational characteristics of the enterprise

- 1 - Form of capital ownership: Shares
- 2 - Business field: Production of consumer goods and commercial business
- 3 - Line of business: Food production..
- 4 - The Company's normal production and business cycle is carried out in no more than 12 months
- 5 - Characteristics of the enterprise's production and business activities during the accounting period that affect the financial statements:

II - Accounting period monetary unit used in accounting

- 1 - Annual accounting period: (Starts from January 1 and ends on December 31)
- 2 - Unit of currency used in accounting: Vietnam Dong and other foreign currencies

III - Applicable accounting standards and regimes

- 1 - Applicable accounting regime: According to the current regime
- 2 - Statement on compliance with accounting standards and accounting regime: According to current regulations
- 3 -Applicable accounting form: Documentary diary form

IV - Applicable accounting policies

- 1- Principles for converting foreign currency tabulated financial statements into Vietnamese Dong: According to the provisions of Vietnamese accounting standards

No. 10 - Effects of changes in exchange rates and current corporate accounting regime.

- 2- Principles for determining the effective interest rate Effective interest rate is used to discount cash flows.

- 3- Principles for recording cash and cash equivalents: including cash on hand, demand deposits.,

Short-term, highly liquid investments that are easily converted into cash and have little risk related to value fluctuations.,

- 4- Principles of accounts receivable accounting:

Receivables are tracked in detail by original term, remaining term at the time of reporting, receivable objects, and type of receivable cu revenue and other factors according to the Company's management needs.

- 6- Principles for recording inventory:

- Principles for recording inventory: According to original cost
- Method of calculating inventory value: Weighted average
- Inventory accounting method: Regular declaration
- Method of establishing provisions for devaluation of inventory: Appropriated according to current accounting regulations.

Accordingly, the Company is allowed to deduct

Establish provisions for devaluation of inventory, damage, or poor quality in case the actual value of inventory is higher than the net p realized at the end of the accounting period.

- 7- Principles for recording and calculating depreciation of fixed assets, finance leased fixed assets, and investment real estate:

- Principles for recording fixed assets (tangible, intangible, finance lease): Original cost, residual value
- Depreciation method for fixed assets (tangible, intangible, finance lease): calculated according to the straight-line method based on the estimated useful life

Asset estimates are in accordance with the depreciation framework specified in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. Time

Specific depreciation of fixed assets is as follows:

| Asset type | Year |
|-------------------------|-------|
| Houses and architecture | 05-15 |
| Machinery and equipment | 04-12 |
| Means of transport | 05-10 |
| Office equipment | 03-08 |
| Other assets: | 06 |

| Type of fixed asset finance lease: | Year |
|------------------------------------|-------|
| Machinery and equipment | 07-12 |
| Means of transport | 10 |

- 8- Principles of accounting for construction in progress costs:

Assets under construction for production, rental, administration or any other purpose are recorded.

received at original price. This cost includes necessary costs to form assets, including construction costs, equipment, other costs and Relevant interest charges are in accordance with the Company's accounting policies. Depreciation of these Assets is applied in the same manner as other assets, starting when the asset is in a ready-to-use state.

- 9- Deferred corporate income tax accounting principles: calculated on the differences between book value and income tax base income of asset or liability items on the financial statements and recorded according to the balance sheet method. Tax collected on income is recognized for all temporary differences, while deferred tax assets are recognized only with certainty. enough future taxable profits to deduct temporary differences.
- 10- Prepaid expense accounting principles: Prepaid expenses include actual expenses that have been incurred but are related to operating production and business activities of many accounting periods
- 11- Principles of accounting for liabilities:
- 12- Principles for recording loans and financial lease liabilities
- 13- Principles for recording debt and loans payable for financial leases
- 14- Principles for recording payable expenses
- 15- Principles for recording provisions for payables
- 16- Principles for recognizing unrealized revenue
- 17- Principles for recording convertible bonds
- 18- Principles for recognizing equity:
 - Principles for recording owner's investment capital, share capital surplus, and other owner's capital:
 - Principles for recording asset revaluation :
 - Principles for recording exchange rate differences
 - Principles for recording undistributed profits :

11- Principles and methods of revenue recognition

Revenue is recognized when the transaction outcome can be determined reliably and the Company has the ability to obtain business profit from this transaction.

- Sales revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

- (a) The Company has transferred most of the risks and rewards associated with ownership of the products or goods to the buyer;
- (b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- (c) Revenue is determined relatively reliably
- (d) The Company will obtain economic benefits from the sales transaction;
- (e) Identify the costs associated with the sales transaction.

- Revenue from a service provision transaction is recognized when the outcome of that transaction can be reliably determined

In case a service provision transaction involves multiple periods, revenue is recognized in the period according to the results of completion as at the Balance Sheet date of that period. The result of a service provision transaction is determined when all four (4) following conditions are met

- (a) Revenue is determined relatively reliably;
- (b) There is a possibility of deriving economic benefits from the transaction providing that service;
- (c) Determine the work completed at the balance sheet date;
- (d) Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

12-Loan interest expense

Borrowing costs include loan interest and other costs incurred directly related to the Company's loans. Borrowing costs

Recorded in business results in the year when incurred unless capitalized in accordance with Vietnamese Accounting Standards and Current corporate accounting regime.

V - Additional information for items presented in the balance sheet

01 -Money:

- cash
- Bank deposits
- Cash equivalents:
- Total

| Final value | value at the beginning of the |
|-----------------------|-------------------------------|
| 98.959.007 | 354.863.095 |
| 77.525.335.253 | 72.456.509.953 |
| 0 | 81.554.746.885 |
| 77.624.294.260 | 154.366.119.933 |

02 - Short-term investments

- Short-term investment securities
- Other short-term investments

| Final value | value at the beginning of the |
|-------------|-------------------------------|
| 0 | |

- Provision for devaluation of other short-term investments:
Total

0 0

03 - Receivable from customers:

Short-term customer receivables

- Alpha International Joint Stock Company
- Golden Lotus B2B Tourism and Trade Services Joint Stock Company
- EB Services LLC
- Green Commercialization Joint Stock Company
- Wincommerce General Trading Services Joint Stock Company
Other Customers

Long-term customer receivables

Total

| | Final value | Value at the beginning of the |
|---|------------------------|-------------------------------|
| - Alpha International Joint Stock Company | 294.094.372.314 | 294.574.075.002 |
| - Golden Lotus B2B Tourism and Trade Services Joint Stock Company | 6.515.894.097 | 3.889.394.101 |
| - EB Services LLC | 7.052.913.431 | 22.540.197.285 |
| - Green Commercialization Joint Stock Company | 5.886.619.443 | 7.379.286.227 |
| - Wincommerce General Trading Services Joint Stock Company | 50.173.170.608 | 60.646.756.858 |
| Other Customers | 50.915.161.020 | 59.781.356.414 |
| Long-term customer receivables | - | - |
| Total | 414.638.130.913 | 448.811.065.887 |

04- Other receivables

| | the end of value | | value at the beginning of the year | |
|--|-----------------------|---------------------|------------------------------------|---------------------------------|
| | Value | ion for other rece: | Value | Provision for other receivables |
| Short term | 43.556.765.549 | | 57.951.610.278 | - |
| -Insurance receivables | 88.745.947 | | 37.237.498 | |
| - Estimated collection of interest on term deposits | | | 4.637.270.977 | |
| -Advance value | 37.668.579.142 | | 52.787.670.839 | |
| - Short-term margin value | 302.600.000 | | 319.100.000 | |
| - Alpha International Food Joint Stock Company | | | | |
| - Other receivables and clearing of receivables and payables w | 5.496.840.460 | | 170.330.964 | |
| long term | 69.000.000 | | 69.000.000 | - |
| - Margin betting for long periods of time | 69.000.000 | | 69.000.000 | |
| - Other receivable value | | | | |
| Total | 43.625.765.549 | 0 | 58.020.610.278 | 0 |

05 -Inventory:

- Purchases are happening on the road
- Raw materials and materials:
- Tools and utensils:
- Expenses for production and business in progress:
- Finished product::
- Goods ,:
- Goods sent for sale:
- Tax-protected warehouse goods:

Total

| | the end of value | | value at the beginning of the year | |
|---|------------------------|-------------|------------------------------------|-------------|
| | Original price | spare goods | Original price | spare goods |
| - Purchases are happening on the road | - | - | - | - |
| - Raw materials and materials: | 52.550.242.360 | - | - | - |
| - Tools and utensils: | 14.284.119.684 | - | 67.158.797.906 | - |
| - Expenses for production and business in progress: | - | - | 14.322.684.149 | - |
| - Finished product:: | 45.839.300.166 | - | - | - |
| - Goods ,: | 12.981.617.676 | - | 43.485.578.971 | - |
| - Goods sent for sale: | - | - | 10.080.056.821 | - |
| - Tax-protected warehouse goods: | | | - | - |
| Total | 125.655.279.886 | - | 135.047.117.847 | - |

06. Long-term unfinished assets:

- Machinery and equipment
- Factory construction
- Design and construction of Yen Phong factory phase 2

Total

| | Final value | Value at the beginning of the |
|--|----------------------|-------------------------------|
| - Machinery and equipment | | |
| - Factory construction | | |
| - Design and construction of Yen Phong factory phase 2 | 1.820.000.000 | 9.358.786.283 |
| Total | 1.820.000.000 | 9.358.786.283 |

07 - Increase or decrease tangible fixed assets:

| item | Houses and architecture | Machinery and equipment | Means of transport | Management equipment and tools | Other tangible fixed assets | Total |
|--|-------------------------|-------------------------|--------------------|--------------------------------|-----------------------------|-------------------|
| Original price of tangible fixed assets | | | | | | 0 |
| nce at the beginning of the ye | 538.083.492.696 | 506.455.343.243 | 15.724.403.028 | 11.830.699.807 | 4.074.991.114 | 1.076.168.929.888 |
| - Buy within the year | | 11.403.970.205 | | 753.367.900 | | 12.157.338.105 |
| -Capital construction investment completed | | | | | | 0 |

| | | | | | | |
|---|------------------------|------------------------|-----------------------|-----------------------|----------------------|--------------------------|
| - Other increases due to renting and purchasing fixed | | | | | | 0 |
| - Another increase | | | | | | 0 |
| - Liquidation and sale | | | (1.379.381.818) | | | (1.379.381.818) |
| -Other reductions (Article/Transfer) | | | | | | 0 |
| Year-end balance | 538.083.492.696 | 517.859.313.448 | 14.345.021.210 | 12.584.067.707 | 4.074.991.114 | 1.086.946.886.175 |
| Accumulated depreciation value | | | | | | |
| Balance at the beginning of the year | 97.474.856.303 | 314.979.973.775 | 14.091.951.007 | 10.518.610.575 | 1.767.145.021 | 438.832.536.681 |
| - Depreciation during the year | 3.920.692.278 | 11.704.650.616 | 196.216.765 | 157.653.996 | 108.844.767 | 16.088.058.422 |
| - Increase due to transfer from hire purchase | | | | | | 0 |
| - Reclassify | | | | | | 0 |
| - liquidation and sale | | | (1.379.381.818) | | | (1.379.381.818) |
| -reduce other displacement | | | | | | 0 |
| Year-end balance | 101.395.548.581 | 326.684.624.391 | 12.908.785.954 | 10.676.264.571 | 1.875.989.788 | 453.541.213.285 |
| Residual value of tangible fixed assets | | | | | | |
| - On the first day of the year | 440.608.636.393 | 191.475.369.468 | 1.632.452.021 | 1.312.089.232 | 2.307.846.093 | 637.336.393.207 |
| - At the end of the year | 436.687.944.115 | 191.174.689.057 | 1.436.235.256 | 1.907.803.136 | 2.199.001.326 | 633.405.672.890 |

08A - Increase or decrease in financial lease fixed assets:

| | Machinery and equipment | Means of transmission | Total |
|---|--------------------------------|------------------------------|-----------------------|
| Original cost of financial leased assets | | | |
| Balance at the beginning of the year | 58.858.210.990 | 0 | 58.858.210.990 |
| -Financial lease for the year | | - | - |
| - Acquisition of financial leased assets | - | - | - |
| - increased due to other reasons | - | - | - |
| - Return lease purchase finance | - | - | - |
| - increase or decrease other financial purchases and leases | - | - | - |
| Year-end balance | 58.858.210.990 | 0 | 58.858.210.990 |
| Accumulated depreciation value | | | |
| Balance at the beginning of the year | 16.133.819.816 | 0 | 16.133.819.816 |
| - depreciation during the year | 1.125.615.336 | | 1.125.615.336 |
| - Buy and lease back finance | | - | - |
| - Increased other causes | | - | - |
| - Return of lease purchase finance | - | - | - |
| - increase or decrease due to other reasons | | - | - |
| Year-end balance | 17.259.435.152 | 0 | 17.259.435.152 |
| Residual value of financial lease-purchase assets | | | |
| - On the first day of the year | 42.724.391.174 | 0 | 42.724.391.174 |
| - At the end of the year | 41.598.775.838 | 0 | 41.598.775.838 |

08B - Increase or decrease in intangible fixed assets:

| | Management software | Total |
|---|----------------------------|----------------------|
| Historical cost of intangible fixed assets | | |
| Balance at the beginning of the year | 5.663.277.273 | 5.663.277.273 |
| - Increase during the year | | - |
| - Acquired within the year | - | - |
| - increased due to other reasons | - | - |
| - Return lease purchase finance | - | - |
| -increase or decrease due to other reasons | | - |
| Year-end balance | 5.663.277.273 | 5.663.277.273 |
| Accumulated depreciation value | | |
| Balance at the beginning of the year | 2.450.571.249 | 2.450.571.249 |
| - Depreciation during the year | 274.333.590 | 274.333.590 |

- Acquired within the year
- Increase due to other reasons
- Return of lease purchase assets
- increase or decrease due to other reasons

Year-end balance

2.724.904.839 2.724.904.839

Residual value of other assets

- On the first day of the year

3.212.706.024 3.212.706.024

- At the end of the year

2.938.372.434 2.938.372.434

9. Upfront costs

a- Short term

- Cost of renting warehouse and store
- Export tools and tools
- Land use rights
- Other accounts

Final value beginning of the

155.166.665 661.098.501

6.434.357.357 6.101.777.123

2.812.712.364 3.708.165.809

Total

9.402.236.386 10.471.041.433

balance at the
beginning of the
year

Final value

b-Long term

- Rent for land use rights of the Southern branch
- Property rental attached to land of Bac Ninh Branch
- Land rental of Huu Nghi food factory in Bac Ninh (MB)
- Export tools and tools

33.759.236.851 34.033.678.198

94.324.914.442 94.891.430.446

10.912.694.638 11.609.192.042

- Brand costs
- other accounts

35.059.188.043 33.719.844.091

Total

174.056.033.974 174.254.144.777

10. Loans and tax debt

Finance

Final value

during the period

balance at the beginning of the year

value

Payment
capacity

increase

decrease

value

Payment capacity

a- Short-term loan

651.809.569.919 651.809.569.919 422.614.625.645 455.599.577.619 684.794.521.893 684.794.521.893

b- Long-term loans and debt

194.604.932.202 194.604.932.202 - - 194.604.932.202 194.604.932.202

Total

846.414.502.121 846.414.502.121 422.614.625.645 455.599.577.619 879.399.454.095 879.399.454.095

c- Finance lease debts

| Duration | This year (March 31, 2025) | | | Previous year (December 31, 2024) | | |
|------------------------|-------------------------------|---------------------|-----------------|-----------------------------------|---------------------|-----------------|
| | Total financial lease payment | Pay rental interest | Repay principal | Total financial lease payment | Pay rental interest | Repay principal |
| From 1 year or less | | | | | | |
| Over 1 year to 5 years | 1.523.194.729 | 193.159.864 | 1.330.034.865 | 6.931.035.772 | 1.223.433.112 | 5.707.602.660 |
| Over 5 years | | | | | | |

11. Taxes and taxes payable

a-Must pay taxes

1. Value added tax on domestic sales

Must pay taxes

Overpaid tax must be collected

Tax amount needed to be paid

2. Value added tax on exported goods

3. Special consumption tax

4. Import and export tax

5. Corporate income tax

6. Revenue on capital

7. Sales tax

8. Personal income tax

| Opening balance(January | Must be paid within the period | Actual amount paid during the period | Final value |
|-------------------------|-----------------------------------|--|---------------|
| 23.916.155.549 | 15.512.989.349 | 33.709.764.644 | 5.719.380.254 |
| 5.855.688.574 | 8.742.567.632 | 12.730.686.107 | 1.867.570.099 |
| - | - | - | - |
| 5.855.688.574 | 8.742.567.632 | 12.730.686.107 | 1.867.570.099 |
| - | 65.246.866 | 65.246.866 | - |
| - | - | - | - |
| - | - | - | - |
| 17.288.005.905 | 4.793.845.240 | 18.272.072.996 | 3.809.778.149 |
| - | - | - | - |
| - | - | - | - |
| 772.461.070 | 1.911.329.611 | 2.641.758.675 | 42.032.006 |

| | | | | |
|--------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 9. Land rent | - | - | - | - |
| 10. Other taxes | - | - | - | - |
| II-Other payables | - | 10.296.000 | 10.296.000 | - |
| 1. Accounts receivable | - | - | - | - |
| 2. Fees and charges | - | 9.000.000 | 9.000.000 | - |
| 3. Other accounts | - | 1.296.000 | 1.296.000 | - |
| Total | 23.916.155.549 | 15.523.285.349 | 33.720.060.644 | 5.719.380.254 |

In there:

| | | | | |
|--|----------------|--|--|---------------|
| - Taxes and State receivables | | | | |
| - Taxes and other amounts payable to the State | 23.916.155.549 | | | 5.719.380.254 |

12. Fees must be paid:

a- Short term:

| | Final value | balance at the beginning of the |
|--|----------------|---------------------------------|
| - Loan interest expenses | 51.889.595.146 | 82.576.499.905 |
| - Support costs and sales discounts | - | - |
| - Expenses for the Tet + Mid-Autumn season | 35.219.708.853 | 41.190.060.855 |
| - Other costs | 14.684.676.094 | 36.983.198.605 |
| | 1.985.210.199 | 4.403.240.445 |

b- Long term

| | | |
|------------------|-----------------------|-----------------------|
| - Loan interest | - | - |
| - Other accounts | - | - |
| Total | 51.889.595.146 | 82.576.499.905 |

13. Other payables

a- Short term::

| | Final value | balance at the beginning of the |
|---|---------------|---------------------------------|
| - Union fees | 4.644.084.659 | 3.354.103.459 |
| - Social insurance, medical insurance, unemployment insurance | 801.029.267 | 474.972.772 |
| - Dividends and profits payable | 12.678.534 | 2.807.805 |
| - Party fees collected | 959.461.147 | 963.326.897 |
| - Interest must be paid | 373.188.978 | 362.908.708 |
| - Other payables | 1.891.106.743 | 1.023.107.259 |
| | 606.619.990 | 526.980.018 |

b- Long term

| | | |
|---------------------------------------|-----------------------|-----------------------|
| - Receive deposits and long-term bets | 87.377.327.361 | 86.726.708.344 |
| Total | 92.021.412.020 | 90.080.811.803 |

14. Capital of business owners

| | Owner's investment capital | Share capital surplus | Development Investment Fund | Fund Shares | Undistributed profits | Total |
|---|----------------------------|-----------------------|-----------------------------|-------------|------------------------|------------------------|
| Balance at the beginning | 300.000.000.000 | 16.689.002.236 | 99.931.757.746 | - | 162.429.802.222 | 579.050.562.204 |
| - Capital increase during the year | | | - | | | - |
| - Profit during the year | | - | | | 178.341.232.113 | 178.341.232.113 |
| - Set aside funds from profits | | - | | | | |
| - Increase profits from other causes | | | | | | |
| - Profit distribution | | | 10.643.160.380 | | (44.190.880.507) | (33.547.720.127) |
| - Advance dividend profit in 2024 | | | | | (30.000.000.000) | (30.000.000.000) |
| Balance at the end of last year, | 300.000.000.000 | 16.689.002.236 | 110.574.918.126 | - | 266.580.153.828 | 693.844.074.190 |
| - Share capital surplus | | | - | | | - |
| - Profit during the year | | | | - | 29.198.941.306 | 29.198.941.306 |
| - Capital increase during the year | | | - | - | | - |
| - Profit distribution | | | - | - | - | - |
| - Advance dividend profit in 2025 | | | - | - | | - |
| - Another reduction | | | - | | | - |
| Balance at the end of this | 300.000.000.000 | 16.689.002.236 | 110.574.918.126 | - | 295.779.095.134 | 723.043.015.496 |

Details of owner's investment capital

| | Final value | balance at the beginning of the |
|------------------------------|-------------|---------------------------------|
| - State capital contribution | | 0 |

| | | |
|---|--|---|
| - Capital contributions of other subjects | - | - |
| - Capital contributed to purchase shares from shareholders: | 300.000.000.000 | 300.000.000.000 |
| - Share capital surplus due to selling shares to shareholders: | 16.689.002.236 | 16.689.002.236 |
| Total | 316.689.002.236 | 316.689.002.236 |
| *Value of bonds converted into shares during the year:: | | |
| * Number of treasury shares: | | |
| C. Capital transactions with owners and distribution of dividends and profit sharing | Cumulative to this quarter of this year | corporate stocks accumulated to this quarter last year |
| - Owner's investment capital: | | |
| +Capital contributed at the beginning of the year: | 300.000.000.000 | 300.000.000.000 |
| + Contributed capital increased during the year: | - | - |
| + Contributed capital decreased during the year: | - | - |
| + Contributed capital at the end of the year: | 300.000.000.000 | 300.000.000.000 |
| - Dividends are distributed profits: | - | - |
| d - Dividends: | | |
| - Dividends declared after the end of the annual accounting period: | - | - |
| corporate stocks: | Final value | balance at the |
| - Number of shares registered to issue: | 30.000.000 | 30.000.000 |
| - Number of shares sold to the public: | 30.000.000 | 30.000.000 |
| + Common shares | 30.000.000 | 30.000.000 |
| + Preferred shares: | - | - |
| - Number of shares repurchased: | - | - |
| + Common shares: | - | - |
| +Preferred shares: | - | - |
| - Number of outstanding shares: | 30.000.000 | 30.000.000 |
| +Common shares: | 30.000.000 | 30.000.000 |
| +Preferred shares: | - | - |
| *Par value of outstanding shares:..... | 10.000 | 10.000 |
| e -corporate funds | | |
| - Development investment fund | 110.574.918.126 | 99.931.757.746 |
| - Other funds belong to equity: | | |
| * Purpose of setting up and using enterprise funds: | | |
| g -Income, expenses, profits or losses are recorded directly in equity in accordance with specific accounting standards:: | | |
| 15. Off-balance sheet items | Final value | balance at the beginning of the year |
| - Foreign currency US Dollar | 2.449.352,76 | 1.989.201,16 |
| - Foreign currency EUR | 62,60 | 65,29 |
| 16.-Total revenue from sales and service provision (Code 01): | Cumulative to this quarter of this year | accumulated to this quarter last year |
| In there: | | |
| -Revenue from selling finished products and goods: | 411.053.476.178 | 484.295.639.874 |
| - Revenue from service provision: | - | - |
| Total | 411.053.476.178 | 484.295.639.874 |
| 17. Revenue reductions (Code 02): | Cumulative to this quarter of this year | accumulated to this quarter last year |
| In there: | | |
| - Trade discount: | 5.455.249.029 | 17.751.010.946 |
| - Reduced sales prices: | - | - |
| - Goods sold were returned: | 20.362.926.725 | 14.795.212.805 |
| Total | 25.818.175.754 | 32.546.223.751 |

18. Cost of goods sold (Code 11):

- Cost price of finished products and goods
- Provision/reversal of provision for inventory devaluation

Total

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| 266.769.055.638 | 321.206.463.011 |
| - | - |
| 266.769.055.638 | 321.206.463.011 |

19. Revenue from financial activities:

- Interest on deposits and loans:
- Realized exchange rate difference profit:
- Profit from investment activities
- Interest on exchange rate difference at the end of the period

Total

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| 6.074.166.531 | 3.950.492.907 |
| 149.109.866 | 190.695.599 |
| - | - |
| 6.223.276.397 | 4.141.188.506 |

20. Financial costs :

- Loan interest and bond interest expenses:
- Payment discount
- Exchange rate difference loss during the period
- Exchange rate difference loss reassessed at the end of the period
- Exchange rate difference losses realized during the year
- Bond issuance costs:
- Other financial costs

Total

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| 9.967.121.987 | 14.810.255.874 |
| 761.583.806 | 17.151.580 |
| 28.787.361 | 67.109.302 |
| - | - |
| 448.361.979 | 756.081.981 |
| 11.205.855.133 | 15.650.598.737 |

21. Other income

- Liquidation and sale of fixed assets
- Gains due to revaluation of Assets
- Fines collected
- Taxes are reduced
- Amounts due to other causes

Total

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| 336.363.636 | 222.727.273 |
| - | - |
| - | - |
| 583.560.096 | 334.444.068 |
| 919.923.732 | 557.171.341 |

22. Other costs

- Remaining value of fixed assets and costs of liquidation and sale of fixed assets
- Standard bonus costs
- Loss due to revaluation of assets
- Other fines
- Amounts due to other causes

Total

| Cumulative to this quarter of | accumulated to this quarter |
|----------------------------------|--------------------------------|
| - | - |
| 3.000.000 | 408.083.741 |
| 152.329.321 | 41.351.706 |
| 155.329.321 | 449.435.447 |

23. Selling expenses and business management expenses

- Production and business costs by factor
- Cost of materials and documents:
- Labor costs:
- Fixed asset depreciation expense:
- Service costs purchased in other currencies

Total

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| 403.255.013 | 532.177.587 |
| 43.228.468.691 | 45.346.399.024 |
| 955.908.085 | 1.081.813.552 |
| 35.667.842.126 | 46.615.118.661 |
| 80.255.473.915 | 93.575.508.824 |

24. Current corporate income tax expenses (Code 51)

- Corporate income tax expense is calculated on the current year's taxable income
- Adjusting previous years' corporate income tax expenses to this year's current income tax:

Total current corporate income tax costs

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| 4.793.845.240 | 5.351.151.028 |

25. Deferred tax expenses for businesses (Code 52)

- Deferred corporate income tax expense arising from taxable temporary differences
- Corporate income tax expense arising from the reversal of deferred corporate income tax assets
- Deferred corporate income tax income arising from deductible temporary differences

Total deferred corporate income tax expense

| Cumulative to this quarter of this year | accumulated to this quarter last year |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |

VIII - Additional information for items presented in the cash flow statement

C, Non-cash transactions affect cash flows and amounts of money held by the enterprise but not used

a - Acquiring assets by assuming the related debt directly and through

- Buying a business through issuing shares:
- Convert debt into equity:

b - Acquisition and disposal of subsidiaries or other business units during the reporting period.

- Total purchase or liquidation value:
- The purchase or disposal value is paid in cash and cash equivalents
- The amount of cash and cash equivalents actually held in a subsidiary or entity
- Other businesses are purchased or liquidated
- Division of asset value (Synthesized by each type of asset) and liabilities are not
- is cash and cash equivalents in a subsidiary or business unit

Other businesses purchased or disposed of during the period:

- c- Present the value and reason why large amounts of cash and cash equivalents held by the enterprise cannot be used due to legal restrictions or other constraints that the enterprise must comply with

IX - Other information

- 1 - Potential liabilities, commitments and other financial information:
- 2 - Events that arise after the end of the annual accounting period:
- 3 - Information of related parties:
- 4 - Presentation, assets, revenue, business results by department (By business field or geographical area) according to Accounting Standard Process No. 28" Report with department":
- 5 - Comparative information (Changes in information in financial statements of previous accounting years)
- 6 - Information about ongoing operations:
- 7 - Other information:

Report maker

Hoàng Thị Thu Hiền

Chief accountant

Đoàn Thùy Dương

Created, January 17, 2025
Chairman of the Board of Directors



Trịnh Đình Hiếu